1101/989

Tax Counseling for the Elderly

Application Package

Department of the Treasury
Internal Revenue Service
Publication 1101 (Rev. 7-89)

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DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

Dear Prospective TCE Applicant:

The Fiscal Year (FY) 1990 Tax Counseling for the Elderly (TCE) Program which was announced in the Federal Register is now underway. Because you have expressed an interest in this program, I am enclosing an FY 1990 TCE Application Package containing current program guidelines, TCE Cooperative Agreement form, certification documents, and other materials needed to prepare your tax assistance proposal.

You should address your completed proposal to the TCE Program Manager, T:I:VE, Room 7215, Internal Revenue Service, 1111 Constitution Avenue NW, Washington, DC 20224, no later than September 1, 1989. We will review the proposal and notify you of our decision whether or not to accept your organization into the TCE Program.

You should be aware that this solicitation of your application is taking place before Congress has passed an appropriation for FY 1990, and cooperative agreements will only be entered into subject to funds being appropriated by Congress. In addition, the Internal Revenue Service incurs no liability with respect to the costs of your preparing and submitting your organization's proposal.

If you have any questions, please contact Roy Johnson, TCE Program Manager, at 202/566-4904, or at the above address. Thank you for your interest in the TCE Program.

Sincerely,

Philip P. Russo
Acting Director
Taxpayer Service Division

Enclosure
As stated

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INTRODUCTION

The Tax Counseling for the Elderly (TCE) Program offers FREE tax help to people who are 60 years or older. Many of the volunteers are retired themselves and are affiliated with non-profit groups that have received grants to run a local TCE program. Grant funds are used to reimburse volunteers for transportation, meals, and other expenses incurred by them in training or in providing tax counseling assistance to the elderly wherever they are needed --retirement homes, neighborhood sites or private houses of the homebound.

The grant funds are made possible by an appropriation of the Congress. These appropriations are authorized by Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978. This Act also authorizes the Internal Revenue Service to enter into agreements with private or public non-profit agencies or organizations that will provide training and technical assistance to volunteers who provide FREE tax counseling and assistance to elderly individuals in the preparation of their Federal income tax returns.

Local TCE programs are administered by non-profit agencies and organizations under Cooperative Agreements with the IRS in compliance with the Federal Grant and Cooperative Agreement Act of 1977, Public Law No. 95-224, 92 Stat. 3, February 3, 1978, codified at 31 U.S.C Chapter 63. Cooperative agreements made before Congress has passed an appropriation bill for the current fiscal year are conditioned on funds being appropriated.

Cooperative agreements lay out the duties of the program sponsor and the IRS, the geographic area involved, the maximum amount of money available, and other necessary information.

Normally, eligible agencies and organizations compete for acceptance as a TCE sponsor. They must be non-profit groups and experienced in coordinating volunteer programs. Since acceptance is based on the information in the application package, completeness, accuracy, and conformity to the criteria set forth in this package are essential. In Fiscal Year 1988, sponsors became subject to certain new requirements based on the common rule on nonprocurement debarment and suspension, as adopted by Treasury and published in the Federal Register on May 26, 1988 (53 F.R. 19159; codified at 26 C.F.R. Part 601, Subpart I).

The instructions for application submission have been modified accordingly at Appendix A, and new Appendices G and H have been provided. Sponsors may contact the Taxpayer Service Division at the address indicated in Part VI of this application for assistance in obtaining copies of the common rule.

The enactment by Congress of the Drug-Free Workplace Act of 1988 affects all grantees receiving grants from any Federal Agency. Effective March 18, 1989, the statute required that all grantees certify to the agency that they will maintain a drug-free workplace, or in the case of a grantee who is an individual, certify to the agency that his or her conduct or grant activity will be drug-free. Consequently, grantees are instructed to take steps to provide a drug-free work place in accordance with the Act.

On June 20, 1989, the final draft of a third common rule, Uniform Requirements for Grants and Cooperative Agreements, was pending. The provisions of that draft rule, which reflects revisions to OMB Circular A-110, are aimed at establishing consistency and uniformity among Federal agencies in the administration of grants and Cooperative Agreements to all types of grantees. The draft rule has resulted in various changes to this year's TCE application package; and those changes are subject to further modification upon publication of the final rule. In addition, OMB has proposed Circular A-133, Audit of Institutions of higher Education and Other Non-profit Organizations, and is expected to be issued this fall. More detailed information concerning audit requirements will be provided at that time.

A sponsor that is accepted is responsible for all aspects of operating a TCE program including publicity, recruitment, selection, and management of volunteers.

The IRS provides training and technical support to the TCE volunteers. The volunteers prepare the tax return and TCE sponsors are responsible for other aspects of running a TCE project. TCE volunteers are eligible for reimbursement of travel and other allowable expenses incurred while being trained and when providing tax assistance. Sponsoring agencies and organizations receive grant funds which are distributed to volunteers as reimbursement.

Volunteers will be trained, using IRS-provided materials. Volunteers other than professional accountants and enrolled agents also are expected to pass a test demonstrating their competence and understanding of the Federal tax law as it applies to elderly taxpayers seeking assistance.

The necessity for renegotiation, suspension, or termination of a Cooperative Agreement will be determined solely by the Internal Revenue Service and will not be subject to appeal.

I

PROGRAM REQUIREMENTS

SUBPART 100
GENERAL

110
PURPOSE

This document lists the requirements of the IRS Tax Counseling for the Elderly Program and provides information explaining how non-profit organizations may enter into a Cooperative Agreement with the IRS.

120
DEFINITIONS

The following definitions are used:

(a) **Administrative expense.** Costs incurred by program sponsors for salaries/benefits paid for clerical support, supplies, rent/utilities/custodial services, audit of TCE funds, travel by the organization's administrator(s), publicity, sponsor-developed program materials, cost of statistical roll-up report, telephone installation for "telephone answering site," and other administrative items (e.g. printing, postage, insurance, etc.).

(b) **Assistance site.** Volunteer tax assistance locations where elderly individuals may visit to receive free tax assistance.

(c) **Closeout.** The process by which a Federal sponsoring agency determines that all applicable administrative actions and all required work of the cooperative agreement have been completed by the recipient and the Federal sponsoring agency.

(d) **Controlled substance.** As defined in schedules I through V of section 202 of the Controlled Substances Act (21 U.S.C. 812) and as further defined by regulation at 21 CFR 1300.11 through 1300.15.

(e) **Conviction.** A finding of guilt (including a pleading of nolo contendere) or imposition of a sentence, or both, by any judicial body charged with the responsibility to determine violations of the Federal or State criminal drug statute.

(f) **Counseling.** Providing advice, guidance and assistance regarding questions relating to individual income tax returns, but does not include such things as investment or estate planning or representing taxpayers before the IRS or in judicial proceedings. For purposes of this program, it also includes the preparation of tax returns.

(g) **Criminal Drug Statute.** A criminal statute involving manufacture, distribution, dispensations, use, or possession of any controlled substance.

(h) **Debarment.** An action taken by the debarring official in accordance with agency regulations implementing Executive Order 12549 to exclude a person from participating in covered transactions. A person so excluded is "Debarred."

(i) **Debarring official.** The agency head or an official designated by the agency head.

(j) **Drug-Free Workplace.** A site for the performance of work done in connection with a specific grant at which employees of the grantee are prohibited from engaging in the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance.

(k) **Elderly individual.** A natural person who has attained the age of 60 years as of the close of the taxable year.

(l) **Employee.** One who performs services for hire, salary or wages.

(m) **Federal Income Tax Return.** Selected IRS forms required under Chapter 61 of the Internal Revenue Code of 1986 (26 U.S.C.) with respect to the tax imposed on an individual under Chapter 1 of such Code.

(n) **Grant.** An award of financial assistance, including a Cooperative Agreement, in the form of money or property by a Federal agency directly to a grantee.

(o) **Grantee.** A person or organization that applies for or receives a grant directly from a Federal agency.

(p) **Individual.** A person.

(q) **IRS.** The Internal Revenue Service.

(r) **Minority Bank.** A bank that is owned, at least 50 percent, by a minority group member(s).

(s) **Non-profit organization.** An organization which meets the criteria of an exempt organization under Section 501(c)(3) of the Internal Revenue Code (and which is not otherwise prohibited from being a sponsor by these program guidelines).

(t) **OMB.** The Office of Management and Budget.

(u) **Program or TCE Program.** The Tax Counseling for the Elderly Program authorized by Section 163.

(v) **Program Regulations.** The rules governing the program, 26 Code of Federal Regulations sections 601.801 - 601.806.

(w) **Quality review.** The checking of a tax return to ensure its accuracy and completeness by an IRS employee or a designated volunteer other than the individual who assisted in the preparation of the return. Additionally, it means checking the accuracy of responses made to telephone inquiries at Telephone Answering Sites.

(x) **Recipient.** Public and private institutions of higher education; public and private hospitals; and other quasi-public and private nonprofit organizations such as (but not limited to) community action agencies, research institutes, educational associations, and health centers that are receiving Federal funds from a Federal agency.

(y) **Reimbursement expense.** Monies paid to volunteer recruiters, tax assistors, instructors, coordinators/administrators, and quality reviewers for out-of-pocket expenses incurred while performing TCE related volunteer work.

(z) **Section 163.** That portion of the Revenue Act of 1978, Pub. L. No. 95-600, 92 Stat. 2810, November 6, 1978, that authorized the Secretary of the Treasury, through the IRS, to enter into agreements with private or public non-profit agencies or organizations for the purpose of providing training and technical assistance to prepare volunteers to provide tax counseling assistance for elderly individuals, age 60 and over, in the preparation of their Federal income tax returns.

(aa) **Sponsor or Program Sponsor.** A private or public non-profit agency or organization which has entered into a Cooperative Agreement with the IRS to accomplish the objective of Section 163.

(bb) **Suspending official.** The agency head or an official designated by the agency head.

(cc) **Suspension.** An action taken by the suspending official in accordance with agency regulations implementing Executive Order 12549 to immediately exclude a person from participating in covered transactions for a temporary period, pending completion of an investigation and such legal or debarment proceedings as may ensue. A person so excluded is "Suspended."

(dd) **Telephone Answering Site.** Locations with telephone numbers that elderly individuals may call to receive free tax counseling.

(ee) **Volunteers.** Individuals under the direction of a program sponsor who agree to provide their services without pay to achieve the objectives of the program.

II

COOPERATIVE AGREEMENTS

SUBPART 200
GENERAL

210
TIME TABLE

(a) A Cooperative Agreement shall not remain in effect for more than one fiscal year, and will expire on September 30 of each year unless otherwise set forth in the agreement.

Cooperative Agreements will set forth:

(1) The functions and duties to be performed by the IRS and the functions and duties to be performed by the program sponsor,

(2) The maximum amount of the award available to the program sponsor,

(3) The services to be provide for each geographical area, and

(4) Other requirements specified in the application.

(b) The requirements of Section 163 shall be considered to be incorporated into all Cooperative Agreements between the IRS and program sponsors.

(c) Most tax return preparation assistance will be provided to elderly taxpayers during the period for filing Federal income tax returns, from January 1 to April 15 each year. However, the program activities required to ensure that elderly taxpayers receive efficient and quality tax assistance will normally be conducted year round, according to the following schedule: **October** -- recruit volunteers; **November and December** -- set training and testing schedules for volunteers, identify assistance sites, and complete publicity plans for sites; **December and January** -- train and test volunteers and set volunteer assistance schedules; **January through May** -- provide tax assistance and conduct publicity for sites; **May and June** -- prepare final report and evaluate program; **July and August** -- prepare for next year's program.

220
ELIGIBILITY AND EVALUATIVE CRITERIA

(a) Applications will be reviewed by the IRS. Applicants will be eligible to enter into a Cooperative Agreement provided they meet the following requirements:

(1) they are private or public non-profit organizations which have not been debarred, suspended, or voluntarily excluded from primary covered transactions pursuant to the common rule on nonprocurement debarment and suspension;

(2) they have experience in coordinating volunteer programs;

(3) they are not federal, state, or local governmental agencies or organizations.

(b) Organizations eligible under Section 220(a) will be selected to enter into a Cooperative Agreement on the basis of the factors stated below:

(1) existence and quality of prior experience in Federal income tax return preparation;

(2) quality of service (i.e., actions planned to ensure that quality assistance is provided to elderly taxpayers);

(3) qualifications of the organization (i.e., experience in providing volunteer service and services to the elderly, organizational structure, and experience in managing federal grant programs);

(4) the adequacy of the certification provided pursuant to the common rule on nonprocurement debarment and suspension;

(5) the adequacy of the certification provided pursuant to the common rule on government-wide requirements for a drug-free workplace.

(6) reasonableness of proposed budget (at least 75% of total program funds must be used for reimbursement expenses);

(7) extent of geographical area covered and scope of the coverage in each geographical area (i.e., the number of proposed assistance sites, number of volunteers, number of Federal income tax returns to be prepared for elderly taxpayers, and other assistance to be provided);

(8) extent to which an organization plans to assist the elderly who are shut-in, blind, disabled, and/or who are members of minority groups;

(9) completion of the proposal in conformity with the application preparation instructions, and

(10) applicant's past program performance.

230
COMMON RULE REQUIREMENTS

As indicated in 220(b)(4), certifications are required of applicants for TCE funding, pursuant to the common rule adopted in 1988 on nonprocurement debarment and suspension. This means that the potential program sponsor must certify that it and its principals are not presently debarred or suspended from covered transactions by any Federal agency. In addition, the applicant must certify that within the 3-year period preceding the application, it and its principals have not been convicted of or had a civil judgment rendered against them for fraud or theft or certain other offenses and have not had one or more public transactions terminated for cause or default. The applicant must also certify that it and its principals are not presently criminally or civilly charged with certain offenses.

In Section 220(b)(5), additional certifications are required of such applicants pursuant to the newly adopted common rule, effective March 18, 1989 on Government-wide requirements for a drug-free workplace (Pub. L. 100-690, Title V, Subtitle D, 41 U.S.C. et seq.). A potential program sponsor other than an individual must certify that it will provide a drug-free workplace by taking certain actions specified in the law. An applicant which is an individual shall certify that he or she will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity with the grant.

In addition, the final draft of a third commmon rule, Uniform Requirements for Grants and Cooperative Agreements, was pending as of June 20, 1989; and OMB has proposed Circular A-133, Audit of Institutions of Higher Education and Other Non-profit Organizations. Details of these will be provided when they are issued.

240
PAYMENTS TO RECIPIENTS (SPONSORS)

(a) As a rule, grantees (and subgrantees) will be paid in advance, provided they maintain or demonstrate their willingness and ability to maintain procedures to minimize the time elapsing between the transfer of the funds and their disbursement by the grantee (or subgrantee). However, high-risk grantees (or subgrantees), such as those which have a history of unsatisfactory performance or otherwise fall within the common rule on Uniform Administrative Requirements for Grants and Cooperative Agreements, may be subject to special conditions and/or restrictions, including payment on a reimbursement basis.

(b) If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the applicant.

250
NOTIFICATION OF AWARD DECISIONS

Applicants whose proposals are accepted will be notified of award decisions during early October 1989. As soon as possible after the awards are made, the IRS will advise those who were not selected.

III

RESPONSIBILITIES OF THE PROGRAM SPONSOR

SUBPART 300
GENERAL

310
COORDINATION

(a) To facilitate the management of various program operations, Program Sponsors must designate a Program Coordinator to work with the IRS at its National Office and at the district office(s). A Program Coordinator may be a volunteer or a member of the sponsoring organization's professional staff.

(b) Program Coordinators working with the IRS at the district office level will be responsible for coordinating program activities in areas defined by IRS district office boundaries.

(c) Program Sponsors are to make special efforts to reach the elderly who are 60 years of age or older, particularly those who are disabled, blind, shut-in or members of minority groups; and plans should include visits to nursing homes and housing complexes for the elderly.

320
MANAGEMENT OF FUNDS

(a) Once a proposal has been accepted by the IRS, and a Cooperative Agreement with its amendments signed by the Director, Taxpayer Service Division and the responsible official of the sponsoring organization, the IRS will provide the grant amount by Treasury check as an advance payment of Federal funds.

(b) A grantee (or subgrantee) shall maintain advances of Federal grant funds in interest-bearing accounts of a bank with Federal Deposit Insurance Corporation (FDIC) insurance coverage and the balance exceeding the FDIC coverage must be collaterally secured unless:

(1) the grantee (or subgrantee) receives total Federal advances under grants of less than $120,000.00 per year; or

(2) the grantee (or subgrantee) documents that the costs involved to maintain the interest-bearing account would exceed the amount of interest that would be earned; or

(3) the best reasonably available interest-bearing account would either not earn interest in excess of $250.00 per year on Federal cash balances or require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.

(c) A grantee (and subgrantee) shall promptly, but at least annually, remit to the IRS interest earned on advances of Federal grant funds. A grantee (and subgrantee) may keep interest earned on all advances of Federal grant funds up to $250.00 per the fiscal year for the grantee (or subgrantee).

(d) Any changes to the above procedures after an award has been made must be approved in writing by the IRS National Office TCE Program Manager in accordance with Section 601.802 of the program regulations.

(e) Consistent with the national goal of expanding the opportunities for minority business enterprises, recipients are encouraged to use minority banks.

(f) Expenses incurred in carrying out program sponsor responsibilities as stated in Section 310(h) of this Part are allowable costs provided they are ordinary and necessary and, in total, do not exceed the amount of the total award specified in the Cooperative Agreement. Budgeted activities must not exceed the amount stated in the Tax Counseling for the Elderly Program Application Plan, Form 8653, and the amount identified in Appendix C, item 13, without written approval from the IRS.

(g) Since this program is established to provide free tax assistance to individuals age 60 and over (where a joint return is involved, only one spouse need satisfy the 60-year age requirement), the program must be designed and operated solely to provide assistance to such individuals. However, assistance with respect to Federal income tax returns may be provided to individuals under 60 and assistance with respect to state and local returns may be provided to individuals of any age if:

(1) providing such assistance is entirely voluntary on the part of those rendering it,

(2) no charge is made for the assistance,

(3) assistance to the elderly is given priority and is in no way interrupted or delayed, and

(4) no additional expense is incurred by IRS. Since the IRS cannot train volunteers to prepare state and local tax returns, program sponsors are responsible for scheduling appropriate state and local tax training and for securing necessary tax forms wherever this service will be voluntarily offered.

(h) Expenses are properly related to the Tax Counseling for the Elderly Program and allowable only if they are expenses or costs that would not have been incurred but for the program. Such expenses include reimbursements to volunteers, publicity, and training costs directly and totally associated with the program. Such expenses would also include properly allocable:

(1) salaries, wages, and benefits of clerical personnel;

(2) office supplies and equipment with a unit cost less than $15;

(3) rent, utilities, and custodial services when additional and necessary;

(4) miscellaneous services, such as printing, postage, insurance, etc.;

(5) audit services, refer to page 14, Section 320(m);

(6) installation of telephone lines necessary to service a telephone answering site. (Payments will only be provided for "Telephone Answering Sites" lines installed and maintained to exclusively handle calls from the elderly regarding Federal tax inquiries, not for the organization's business lines);

(7) travel of program sponsors (or expenses incurred by program administrators or coordinators) who may be required to travel to IRS National Office, Washington D.C, to attend an orientation/training session on or about November 10, 1989. (The purpose of the session is to fully explain the requirements and obligations of the TCE program.)

(i) Federal funds provided to a program sponsor under the Act may NOT be expended directly or indirectly for:

(1) salaries, wages, and benefits of program sponsor executives or administrators;

(2) supplies or equipment with a unit cost of more than $15 ;

(3) purchase, construction, repair, or rehabilitation of any building or any portion thereof;

(4) costs of expenses incurred which do not support nor benefit the program, or which are unnecessary in carrying out the program;

(5) costs or expenses incurred or paid prior to IRS approval of the Cooperative Agreement;

(6) costs for installation of a "toll-free", "WATS", or "800" number;

(7) preparation of the application package; or

(8) preparation for next year's program.

(j) No more than 25 percent of the total Federal funds awarded to a program sponsor under Section 163 may be expended for administrative expenses. All proposed administrative costs must be shown on the appropriate line of Form 8653.

(k) The amount estimated for reimbursements to volunteers must be stated in the application. Applicants also are required to describe:

(1) method (stipend or actual expenses) and frequency of reimbursement. (Stipends must be designed to relieve the volunteer of expense documentation and should be estimated on expected out-of-pocket expenses. Stipends may not be based on the time the volunteer is expected to be engaged in volunteer service);

(2) allowable expense items;

(3) forms and vouchers to be used to record volunteer and all other expenses;

(4) accounting procedures; and

(5) plans for audits and controls.

(l) Unexpended grant amounts must be returned by the Program Sponsor to the Internal Revenue Service.

(m) Program Sponsors should arrange for an independent audit in compliance with Circular A-110, Attachment F. The audit must be appropriate to determine the effectiveness of the organization's financial management systems and internal procedures established to meet the terms and conditions of Federal grants and agreements. All program sponsors are subject to this requirement.

NOTE: The Single Audit Act, 31 U.S.C. Chapter 75, is not applicable to TCE Program Sponsors because the Act governs state and local governments only. As provided by the program regulations, governmental agencies and organizations are not eligible to become TCE program sponsors.

CAVEAT--Sponsors who receive grants of $20,000.00 or more must have the audit of Tax Counseling for the Elderly Program Funds completed by a Certified Public Accountant.

(n) Program Sponsors shall be required to submit not more than the original and two copies of the Federal Cash Transactions Report (Standard Form 272), generally within 15 working days following the end of each quarter. However, those recipients with advances totalling one million dollars or more per year shall be required to file those reports on a monthly basis. All recipients must also submit a completed copy of Form 8654 (Tax Counseling for the Elderly Report) at the time their SF-272's are submitted.

330
RECRUITMENT AND MANAGEMENT OF VOLUNTEERS

(a) Program Sponsors are responsibile for recruiting and managing a volunteer network to provide tax counseling assistance to elderly individuals nationwide or in specified geographic areas.

(b) Health, accident, and liability insurance that may be necessary for volunteers is the exclusive responsibility of the program sponsor and has no bearing on the benefits of clerical personnel performing TCE related duties.

(c) Reimbursements for expenses are allowed to volunteers as authorized in the Cooperative Agreement. Volunteers must agree to follow the rules stated in this part and any other rules and procedures established by the IRS and the program sponsor. Volunteers will be eligible to receive reimbursement for expenses incurred with respect to work performed for the program, if reimbursement is provided for in the Cooperative Agreement and subject to any conditions set forth by that agreement. Expenses for which reimbursement may be received and the basic procedures for obtaining reimbursement will also be set forth in the Cooperative Agreement.

(d) Program sponsors must also perform the following:

(1) train their own volunteer assistors with minimal assistance from the IRS, if the sponsor previously had a Cooperative Agreement with the IRS, and their volunteers attended IRS instructor training and/or have prior or current teaching experience;

(2) plan and publish volunteer assistance and training schedules and monitor volunteer adherence to these schedules;

(3) provide the IRS district office with a list of volunteers who passed the test or retest, and a list of volunteers who may be exempt from the test;

(4) advise all volunteers that no completed and signed returns or copy of any completed returns will be retained;

(5) establish sites and provide the IRS with a list of site addresses and hours of assistance as soon as this information is known but no later than February 2, 1990).
(Indicate which sites, if any, are equipped with telephone answering facilities and provide the telephone number. Changes to this list must be reported immediately to the IRS district office contact.);

(6) ensure that volunteers are certified by an IRS district office as eligible to provide tax counseling and return preparation assistance;

(7) maintain records on expenses for which volunteers are reimbursed;

(8) Prepare and submit reports to the IRS National Office as explained in Section 370.

(9) take all reasonable steps necessary to ensure that information provided by taxpayers remains confidential; and inform volunteers that the provisions of Title 18, United States Code, Section 1905, relating to disclosure of tax information, applies to volunteers just as if they were employees of the United States;

(10) encourage the use of the self-help concept of tax return preparation whenever appropriate;

(11) instruct volunteers to give taxpayers coded mailing envelopes and urge their use whenever a Federal tax return is prepared **(However, these envelopes should not be distributed to individuals whose Federal tax return reflects a balance due;**

(12) determine the number of Federal tax forms and IRS program materials needed by volunteers to carry out the TCE Program objectives and inform the IRS Taxpayer Education Coordinator of those needs;

(13) provide paper, pencils, calculators, and other supplies to volunteers;

(14) plan, provide, and monitor the quality and technical proficiency needed to ensure that complete and accurate tax information is provided by actual return preparation and telephone assistance;

(15) conduct meetings, issue newsletters, and establish other means of communication with volunteers to transmit tax law information and other administrative information required to effectively manage the program and to improve the quality of assistance;

(16) ensure that volunteers keep tallies of the type of assistance rendered to taxpayers (i.e. Federal, state, and/or local returns and other information) using the Volunteer Assistance Worksheet, Form 6522, which is provided by the IRS; and ensure that volunteers keep tallies on how many telephone inquiries are handled per day and the type of questions asked on the Volunteer Telephone Assistance Report, Form 8641, also provided by the IRS;

(17) reimburse volunteers for direct, reasonable, and prudent expenses incurred as part of volunteer service according to guidelines stated in the Cooperative Agreement, and inform volunteers of such guidelines;

(18) monitor volunteer compliance with program regulations, requirements, Section 163, and the Cooperative Agreement and take corrective action with volunteers who do not comply, and

(19) determine the number of Federal tax forms and IRS program materials needed.

(20) advise all volunteers that service is to be provided FREE.

(e) In recruiting volunteers, program sponsors should consider the organization's need for the following three categories of volunteers:

(1) **Volunteer Tax Assistors**

(2) **Volunteer Tax Instructors**

(3) **Volunteer Coordinators/Administrators**

(f) prospective Tax Counseling for the Elderly sponsors should recognize that the volunteer training course offered by the IRS deals almost exclusively with tax topics beyond basic income tax return preparation information. Therefore, volunteers must have knowledge of basic tax skills before attending Tax Counseling for the Elderly training. The IRS is not obligated to provide such basic instruction.

(g) since program sponsors will be evaluated on their ability to efficiently serve elderly taxpayers while providing high quality assistance, selective recruitment of volunteers should be an important objective of program sponsors.

(h) volunteers are not required to attend a Tax Counseling training class, but sponsors should encourage volunteers other than experienced TCE volunteers, professional accountants, and enrolled agents to attend training because they must take and pass a test in order to become eligible to provide tax assistance to individuals. Those who pass the test with a minimum score of 80 percent will receive notification that they are certified to provide tax assistance as part of the Tax Counseling for the Elderly Program. The opportunity for taking a retest will be made available by the IRS to volunteers who do not pass the test.

(i) volunteers are encouraged to use a self-help approach when assisting taxpayers. Self-help assistance involves inviting taxpayers to complete their own returns with guidance from tax assistors.

(j) volunteers are not to deal with topics on which they have not received "IRS Training" or have had previous TCE experience with a particular topic.

(l) Volunteer Tax Assistors -- provide tax information, counseling, and tax return preparation assistance (including Form W-4s) to elderly taxpayers.

(a) follow IRS and program sponsor procedures that safeguard the confidentiality of tax return information and provide for quality review of tax returns, including encouraging taxpayers to use coded Quality Review envelopes;

(b) agree to identify returns prepared by entering the program sponsor's identifying code in the preparer's block on Form 1040EZ, Form 1040A and Form 1040;

(c) maintain a written record of the types of assistance provided to taxpayers on Forms--6522, Volunteer Assistance Worksheet, and 8641, Volunteer Telephone Assistance Report (where applicable), and submit these documents to the program sponsor;

(d) complete vouchers required by the program sponsor stating allowable expenses incurred and submit the vouchers to the program sponsor according to guidelines established in the Cooperative Agreement;

(e) not retain any completed and signed returns or copies of completed and signed returns;

(f) not solicit or accept donations for their tax counseling and return preparation services; and

(g) perform other relevant duties necessary to comply with the program requirements, program regulations, the Cooperative Agreement, and Section 163. functions necessary to carry out the program.

(2) Volunteer Tax Instructors--instruct volunteer tax assistors on income tax return preparation. They should be persons with extensive tax law backgrounds and teaching experience or ability. Program sponsors are responsible for recruiting volunteer instructors.

(a) Volunteer instructors are required to receive certification from IRS just as a volunteer tax assistor.

(b) In addition to teaching classes, volunteer instructors have reporting and counseling responsibilities.

(c) Volunteer instructors must agree to respect the confidentiality of any taxpayer return information obtained as a result of, or in connection, with volunteer service.

(3) Volunteer Coordinators/Administrators--provide administrative support for the program by acting as managers, program leaders, and publicity specialists, and by providing other services as needed.

(a) Volunteer Coordinators/Administrators who will not provide tax assistance to taxpayers will not need to receive certification from the IRS.

(b) Volunteer Coordinators/Administrators must agree to respect the confidentiality of any taxpayer return information obtained as a result of or in connection with volunteer service.

(c) Volunteer Coordinator/Administrators will be needed to manage the activities of volunteers and to provide administrative support for the program.

(d) Volunteer Coordinators/Administrators also may:

(1) recruit volunteers and establish assistance sites;

(2) coordinate training and tax assistance schedules;

(3) assist with program publicity;

(4) maintain records and prepare reports for the IRS and the program sponsor;

(5) attend meetings at the IRS and conduct liaison work with the IRS;

(6) perform related clerical and secretarial duties; and

(7) perform other activities identified by the Program Sponsor as agreed to in the Cooperative Agreement.

340
SELECTION AND MANAGEMENT OF TAX ASSISTANCE SITES

(a) Program sponsors are responsible for selecting, establishing, and managing volunteer tax assistance sites.

(b) The primary consideration program sponsors should use in choosing sites should be the existence of a large elderly population; its accessibility to these clients; the locations; and the availability of volunteers.

(c) Program sponsors should choose sites where there will be little or no charge for use of space. Libraries, community centers, and schools are examples of suitable sites where space can be obtained at little or no cost to program sponsors. In instances where there is a charge for use of space, refer to Section 320(h)(3). The availability of a telephone for use by volunteers to obtain technical assistance from the IRS should also be considered in site selection.

350
PUBLICITY

(a) After the IRS has entered into cooperative agreements with program sponsors, IRS District Taxpayer Education Coordinators and IRS Public Affairs Officers will be available to advise sponsors' publicity representatives about effective media programs and the placing of media materials.

(b) Since Program Sponsors are responsible for publicizing the TCE Program so that information about it reaches the elderly who are also shut-in, blind or disabled, or are members of minority groups, a publicity budgets for the program must be included on Form 8653.

(c) Plans for publicity should be made well in advance of the dates assistance is offered at volunteer sites and emphasize that assistance offered FREE at volunteer sites is for taxpayers, age 60 and over.

(d) Sponsors who maintain telephone answering sites should advise taxpayers who phone in, that assistance may be provided at nursing homes, housing complexes for the elderly, the private homes of shut-ins and other off-site locations.

(e) All publicity must mention that tax assistance offered is FREE of charge to the taxpayer.

360
QUALITY CONTROL REQUIREMENTS FOR TAX ASSISTANCE

(a) A measure of the effectiveness of program operations is the quality of service provided to elderly taxpayers. Given the complexity of the Federal tax laws, it is important to establish management systems to check the accuracy and completeness of information provided.

(b) Two formal IRS quality control systems will be used in the program:

(1) **Testing of volunteers** - All volunteers, except professional accountants and enrolled agents will be required to take a test designed to measure their understanding of Federal tax subjects on which they will provide assistance. Volunteers who do not receive a satisfactory score will not be eligible to participate in the program as assistors.

(2) **Quality review of Federal tax returns** - Individuals who have their tax returns prepared by volunteers (except those taxpayer whose Federal tax return shows a balance due) shall be given coded program envelopes in which to mail their Federal tax returns. These postage-paid envelopes will be supplied by the IRS. The IRS will review tax returns for accuracy and inform the program sponsor of the errors identified. In addition, IRS district offices will, from time to time, prepare and issue newsletters addressing quality review topics. Program sponsors will be responsible for reporting to volunteers errors found by the IRS and for conducting meetings and training sessions to improve the quality of assistance. Procedures for the quality review prgram will be provided to program sponsors by the IRS. Quality review reports or meetings may not include references by name to specific taxpayers.

(c) Program sponsors should independently develop and institute additional quality review measures. However, they are to notify the IRS if problems, delays or adverse conditions occur that would have a significant impact on the ability to carry out the objectives of the TCE Program. They should also send the IRS a statement that includes the action(s) taken, or contemplated, and any assistance they need to resolve the situation.

370
MANAGEMENT REPORTING

(a) All applicants must submit a completed Form 8653 (Tax Counseling for the Elderly Application Plan) with their application package. On this form, applicants can provide an estimate of the expected program costs.

(b) Those applicants who are then chosen as TCE Program Sponsors must submit a completed copy of Form 8654 (Tax Counseling for the Elderly Monthly/Final Program Report) along with each quarterly report of Standard Form 272 (Federal Cash Transactions Report).

(c) Consolidate the data for each report on a cumulative monthly Form 6522 (Volunteer Assistance Worksheet) and Form 8641 (Volunteer Telephone Assistance Report), then submit the forms to the IRS district Office. A total of four monthly reports for each type of assistance will be submitted during the tax season, January 1, 1990, through April 16, 1990. Each of the reports must be received by the district office not later than 15 working days following the end of each quarter.

The deadline for submission of each report and the periods to be covered are as follows:

(a) The first report, which covers the period January 1, 1990, through January 31, 1990, is due NLT February 21, 1990;

(b) The second report, which covers February 1, 1990, through February 28, 1990, is due NLT March 21, 1990;

(c) The third report, which covers March 1, 1990, through March 31, 1990, is due NLT April 20, 1990; AND

(d) The fourth report, which covers April 1, 1990, through April 16, 1990, is due NLT May 11, 1990.

(b) At the end of the program season, these TCE Program Sponsors are to submit a final report on Forms 8654 and 272 no later than October 31, 1990. These final reports will show the actual expenses incurred by the program during the program season.

Discrepancies between the estimates submitted on Form 8653 and the actual expenses shown on the Final Program Report Form 8654 must be explained in the final program narrative which must be submitted with these two forms. Under extenuating circumstances, a request for an extension of time to submit the final report may be requested from the National Office, TCE Program Manager. The extension, however, may not exceed a total of 90 days from the close of final program activity. However, sponsors completing program activity prior to the expiration period of the Cooperative Agreement (September 30, 1990) should submit a final report to the IRS within 31 days of final program activity.

(c) Sponsors must also submit Forms 6522 and 8641 as stated in Section 370(c) of this booklet.

380
CLOSE-OUT PROCEDURES

(a) Grant recipients shall immediately refund unexpended funds that the IRS has advanced or paid, and that is not authorized to be retained by the recipient once the applicable administrative actions and all required work of the grant has been completed. All such funds shall be returned by the IRS to the General Fund of the U.S. Treasury.

(b) In the event a final audit has not been performed prior to the closeout of the grant, the IRS shall retain the right to recover an appropriate amount after fully considering the recommendations on disallowed costs resulting from the final audit.

(c) The recipient (sponsoring agency) shall provide the IRS with a final report, not later than 90 days after the end of the funding period, as provided for in section 370 (Management Reporting) in addition to all financial, performance, and other reports required as a condition of the Cooperative Agreement.

IV

RESPONSIBILITIES OF IRS

SUBPART 400
GENERAL

(a) The National Office, regional offices, and district offices are the organizational levels within the IRS with which sponsors will coordinate program activities. Federal tax training (unless provided by the sponsor under the Cooperative Agreement) and technical support required to enable volunteers to achieve the program objective will be the primary responsibility of the IRS.

(b) The IRS National Office will:

(1) develop and issue television and radio spot announcements as well as print materials to publicize the tax assistance service offered by program sponsors to elderly taxpayers. Program sponsors will be responsible for adapting materials to meet local needs and for placing materials with the local media. Developing materials and publicity that may be necessary to recruit volunteers to participate in the program is the exclusive responsibility of the program sponsor.

(2) develop, authorize, coordinate, and monitor all program activities and may conduct periodic audits of same;

(3) develop and issue program requirements and guidelines;

(4) prepare and issue national IRS training, technical, publicity, and administrative materials, and forms and publications required for the program;

(5) arrange preferential toll-free telephone access to IRS taxpayer service representatives for making available technical information needed during the course of the volunteer's work;

(6) establish national program quality control measures and reporting requirements;

(7) coordinate national conferences, training programs, or other meetings as necessary; and

(8) act as contact point for program sponsor coordinators on questions or problems that cannot be resolved at district or regional office levels, on matters affecting more than one region, and on issues of national concern.

(c) IRS regional offices will:

(1) clarify program guidelines for IRS district offices;

(2) ensure that district offices monitor the activities of Tax Counseling for the Elderly sponsoring organizations to make certain they are carrying out program responsibilities;

(3) host regional conferences or other meetings, as necessary;

(4) act as contact point for program sponsor coordinators on matters that cannot be resolved in their district offices, that affect more than one district in their region, and on other issues of regional concern.

(d) IRS district offices will:

(1) review and assist with the operation of the program sponsor's district plan, as necessary;

(2) conduct instructor workshops for the IRS and volunteer instructors to acquaint them with the training materials, changes in the tax laws and tax forms, and to discuss instructional techniques.

(3) provide tax instructors for those sponsors requiring assistance as well as train and test volunteers (unless the sponsoring organization provides instructors);

(4) provide tax forms and other program materials to volunteer groups;

(5) provide program publicity and advise sponsors on localization and placement of publicity developed by the IRS National Office;

(6) monitor the activities of Tax Counseling for the Elderly sponsoring organizations to make certain that they are carrying out program responsibilities;

(7) provide technical personnel to carry out quality review activities;

(8) serve as first contact point for program sponsors within the district and coordinate district-wide program activities with program sponsors as appropriate, (e.g., plan conferences and meetings);

(9) visit tax assistance sites as required;

10) evaluate the district program and prepare reports as required;

11) certify volunteer assistors and instructors.

12) reserves the right to recommend to a sponsor that a particular volunteer instructor not be given a teaching assignment if that person's workshop performance is not acceptable.

V

ADMINISTRATIVE REQUIREMENTS

SUBPART 500
GENERAL

(a) Administrative requirements set forth in OMB and Treasury Circulars--the basic administrative requirements applicable to individual Cooperative Agreements--are contained in OMB Circular No. A-110, Grants and Agreements with Institutions of Higher Education, Hospitals and Other Non-profit Organizations (41 FR 32016, July 30, 1976); and proposed OMB Circular A-133, Audit of Institutions of Higher Education and Other Non-profit Organizations, which is expected to be issued this fall.

All applicable provisions of these circulars, as revised, and any existing and further supplements and revisions are incorporated into these program requirements and into all Cooperative Agreements entered into between the Internal Revenue Service and program sponsors.

(b) Programs involving use of Federal funds also are governed by a wide variety of Federal laws, Federal regulations, Executive Orders of the President, and circulars and directives from the Office of Management and Budget and other Federal agencies. These include certain civil rights laws, as amended by the Civil Rights Restoration Act, Public Law 100-259, 102 Stat. 28, March 22, 1988, restrictions on political activities 18 U.S.C. 595, 598, 600-603, the preservation requirements in the National Historic Preservation Act (16 U.S.C. 470 et seq.) and the Archeological and Historic Preservation Act of 1966 (16 U.S.C. 469a-1 et seq.), environmental requirements of the Clean Air Act (42 U.S.C. 7401 et seq.), the non-pollution requirements of the Federal Water Pollution Control Provisions (33 U.S.C. 1251 et seq.), and restrictions on lobbying (18 U.S.C. 1913).

NOTE: Names, addresses, and telephone numbers of IRS district office program coordinators will be provided to program sponsors after Cooperative Agreements are signed.

VI

APPLICATION ASSEMBLY, SUBMISSION, ACKNOWLEDGEMENT, AND AVAILABILITY TO THE PUBLIC.

A. APPLICATION ASSEMBLY. Applications which are not assembled in the following order will be returned to the applicant and may result in the delay of award or the non-acceptance of the applicant for consideration as a TCE sponsor.

1. Cooperative Agreement Cover Sheet (Appendix A): This sheet must be signed (original signature only) and dated by an authorized representative of the organization..

2. Background Narrative (Appendix B): This narrative must be prepared according to the outline provided.

3. The sponsoring organization's most recent financial statement.

4. Proposed Program Plan (Appendix C): This narrative must be prepared according to the instructions provided.

5. Form 8653 - Tax Counseling for the Elderly Application Plan.

6. OMB Standard Form 424 (Appendix D): This form must be completed according to the instructions provided and must be signed by an authorized representative of the organization.

7. Assurances and Certifications (Appendix E): This document must be signed by an authorized representative of the organization.

B. Application Submission. All documents prepared by the applicant must be typed, and double-spaced. Three complete copies of the application, each assembled as described in A above, must be submitted. All documents and copies must have original signatures. Each copy should be stapled in the upper left-hand corner.

1. Method of Delivery.

   a) Mail Delivery. If a record of delivery is desired, use certified mail, with a return receipt requested. The application should be securely wrapped and addressed as follows:

      Internal Revenue Service
      Volunteer and Education Program Branch (T:T:VE)
      TCE Program Manager Room 7215
      1111 Constitution Avenue, N.W.
      Washington, D. C. 20224

   b) Hand Delivery. Applications may be delivered directly to the TCE Program Manager in Room 7215 at the above address between the hours of 8:15 a.m. and 4:00 p.m., EST, Monday through Friday, except for Federal holidays. Hand-delivered applications will not be accepted at any other time or by any other office.

2. Time of Delivery and Late Deliveries.

   a) Deadline. The deadline for receipt of completed applications by the IRS is 30 days after the announcement is published in the Federal Register.

   b) Late Deliveries. Any application received at the office designated after the exact time specified above will not be considered unless:

      (1) it was sent by registered or certified mail not later than the fifth calendar day prior to the date specified for the receipt of applications or it was sent timely by mail and it is determined by the IRS that the late receipt was due solely to mishandling by the IRS after receipt at 1111 Constitution Avenue, N.W., Washington, DC 20224, or

      (2) it was received before awards were made and proposes to provide counseling services for the elderly in a geographic area for which no other eligible organization submitted an acceptable application.

C Modification and Withdrawals. An application may be withdrawn by an authorized representative of the applicant, provided his/her identity is made known and he/she signs a receipt acknowledging that the application has been withdrawn on behalf of the applicant (only if the withdrawal is made before any awards are made).

D. Availability to the Public. All proposals will be made available to the public upon written request under provisions of the Freedom of Information Act.

Appendix A

COOPERATIVE AGREEMENT

This **Coopertive Agreement** is entered into by the Internal Revenue Service, Department of the Treasury, United States of America, hereinafter referred to as IRS, and (Name of Applicant),

_____,

hereinafter referred to as sponsor/recipient. This agreement is conditioned upon the appropriate of funds by Congress for the Tax Counceling for the Elderly Program (TCE).

The sponsor agrees to operate a Tax Counceling for the Elderly Program in conformity with the following:

1. Proposed Program Plan;
2. Program Requirements (Part II of the Application Package);
3. Standard Forms 424 and 272;
4. Assurances and Certifications;
5. Section 163 of the Revenue Act of 1978, Public Law No. 95-600, 92 Stat. 2810, November 6, 1978;
6. The regulations published in the Federal Register at (44 F.R. 72113, December 13, 1979) adding a new subchapter H to the Internal Revenue Service's Statement of Procedural Rules (26 C.F.R. Part 601);
7. Office of Management and Budget Circular No. A-110 (41 F.R. 32016, July 30, 1976) and subsequent amendments,, revisions, and replacement documents, and OMB proposed Circular No. A-133;
8. All additional applicable statutory requirements, and all additional applicable requirements in Office of Management and Budget Circulars, Department of the Treasury Circulars and Federal Management Circulars;
9. The common rule on nonprocurement debarment and suspension, adopted by the Department of the Treasury (31 CFR 19);
10. The common rule on government-wide requirements for Drug-Free Workplace (Grants), Alternates I and II, adopted by all government agencies, including the IRS, as published in the Federal Register at (54 F.R. 4946, January 31, 1989).

Cooperative Agreement Period:
This Cooperative Agreement covers the period from October 1, 1989, to September 30, 1990, pending approval of the above-named sponsor's proposal.

NOTE: If expenses are incurred prior to approval, and the grant is later denied, all costs incurred will be the responsibility of the Sponsor.

Maximum Amount of Funds Available from Internal Revenue Service for Expense Reimbursement:
The maximum amount of funds available from the Internal Revenue Service under this Cooperative Agreement is _____*. The availability of funds is conditional upon the appropriation of funds by Congress. This amount may be increased in writing only by the Director, Taxpayer Service Division, T:T, Room 7331, Internal Revenue Service, 1111 Constitution Ave., N.W., Washington, D.C. 20224. No additional expense reimbursements or other payments shall be made by the Internal Revenue Service unless the maximum amount of funds set forth above has been increased in writing by the Director of the Taxpayer Service Division.
*SPONSORS SHOULD NOT FILL IN THIS BLANK, FOR IRS USE ONLY.

Approved by an Authorized Representative of the Program Sponsor by:

_____
Name (Please Print)

_____
Title (Please Print)

_____
Signature Date

Approved for the Internal Revenue Service by:

_____
Name (Please Print)

_____
Title (Please Print)

_____
Signature Date

Appendix B

Background Narrative

This section is designed to solicit information concerning your qualifications. Specific information on evaluative factors (a) and (b) in Section 220 of the program requirements is requested herein.

You must provide the following information in paragraph form, keeping comments concise and relevant. This information must be double-spaced and your answers should be numbered to correspond to the paragraphs below.

1. Give a description of your experience in coordinating volunteer programs and the structure used. Include type and duration of service, target groups, and geographic areas covered.

2. Give a description of your experience in delivering services to the elderly, including types of services provided, number of elderly reached, and geographic area covered.

3. Give information which will indicate your ability to properly utilize and account for program funds. Include examples of experience in managing Federal grants, if any, and a description of the organization's existing accounting system and accounting support staff. Include copies of relevant internal procedures, and other pertinent information.

4. Give information on the quality of your management staff. Only state the qualifications of members who have experience in providing similar services. List the titles and state the responsibilities of the top five members of your professional staff who will be involved with the TCE program.

5. Give a description of the nature of your organization. Include a full explanation of your agency's affiliation with other organizations such as schools, governmental bodies, or other private charitable organizations, if such affiliations exist.

6. Give a description of the organization's past Federal tax return preparation experience.

Appendix C

Proposed Program Plan

This section is designed to solicit specific information concerning the proposed tax assistance program and the methods and procedures you will use to implement the program. You must complete Form 8653 (Application Plan) and submit it along with your response to the narrative comments below. Narrative comments must be typed, double spaced and numbered to coincide with the paragraphs below.

Narrative

The language used in the proposed program plan must not merely describe what has been done in the past or describe existing programs but, you must clearly and affirmatively indicate that what is described is what will be provided, if a Cooperative Agreement is entered into with your organization.

1. Briefly describe your overall plans to implement this program and the steps that will be taken to ensure compliance with its rules and administrative guidelines.

2. Describe the methods and resources that will be used to recruit volunteer assistors, instructors, and coordinators/administrators. (See Section 330 (Recruitment and Management of Volunteers) of the Program requirements for specific guidelines.)

3. Describe plans to provide training for the volunteers. Specify whether IRS will be required to conduct the training, or if your organization will provide the training.

4. Describe plans for reimbursement to volunteers as outlined in Section 320 of the Program Requirements; describe the method you will use to reimburse volunteers and state how frequently reimbursements will be made. For example, state whether volunteers will be reimbursed for the actual expenses they incur or whether stipends will be provided. (Please refer to Sections 320(k) and 330(c) for guidance.)

5. Describe plans for program and site publicity.

6. Describe planned actions to ensure that the volunteers provide quality service to elderly taxpayers. You must describe planned on-site quality review procedures and periodic meetings to draw the attention of volunteers to problem areas. (Please refer to Section 330(a)(14) and (15), and 360(a), (b) and (c).)

7. Indicate the steps that will be taken to ensure taxpayer privacy and to maintain the confidentiality of tax returns. (Please refer to Section 310(d)(4) and (9).)

8. Itemize and explain your anticipated program costs for all administrative expenses. These costs cannot be more than 25% of the total award requested. (Please refer to Section 320(d), (i), and (j).) Administrative costs should not include the cost of the trip to Washington, DC, for the orientation meeting.

9. Identify the geographic distribution of assistance sites and telephone answering sites. If plans include providing assistance in more than one state, list the anticipated number of sites for each state. Include in this description how many sites will be operated one time only during the period January 1 though April 15, and how many sites will be operated on a regular basis. (Please refer to Section 340).

10. Describe special plans to assist the elderly who are shut-in, blind, disabled, and/or are members of minority groups.

11. Explain internal procedures to be used to monitor and evaluate program activities to ensure that the program is being administered in accordance with the guidelines. (Please refer to Sections 320(m) and 330(c)(8), (18), (21) and (22).)

12. If applicable, describe the type of assistance to be given by telephone and your plans to monitor its quality.

13. Provide an estimate of travel expenses (including meals and lodging) to Washington, D.C. (Cost of travel by commercial transportation must be economy fare, and discount rates (excursion and/or "super-saver" fares) should be used when applicable. Meals and lodging will be limited to the applicable government per diem rate in effect at that time. refer to Section 320(h)(7).)

NOTE: SOME INFORMATION REQUIRED IN THIS APPENDIX IS ALSO REQUIRED ON FORM 8653. SUCH INFORMATION MUST BE PROVIDED IN BOTH PLACES.

Form **8653**
(July 1989)

Department of the Treasury – Internal Revenue Service

Tax Counseling for the Elderly Program Application Plan

Fiscal Year

Reimbursement Expenses	Numbers (a)	Cost (b)
1. To Volunteer tax assistors		
2. To Volunteer instructors		
3. To Volunteer coordinators/administrators		
4. TOTAL (ADD lines 1 - 3)		
Administrative Expenses		
5. Salaries/benefits		
6. Supplies		
7. Rent/utilities/custodial services		
8. Auditing		
9. Travel		
10. Development of program publicity		
11. Report processing		
12. Telephone installation		
13. Postage		
14. Total administrative expenses (ADD lines 5 through 13, column (b)). This figure should not be more than 25% of line 15.		
15. Estimated program cost (Exclude Washington Orientation) (ADD lines 4 and 14, column (b)).		
16. Estimated cost of Washington Orientation		
17. Total estimated program cost (ADD lines 15 and 16, column (b)).		
Other Information		
18. Number of taxpayers you expect to assist		
19. Number of assistance sites planned		
20. Number of telephone answering sites planned		
a. Telephone calls		
b. Telephone lines		
c. Volunteers to staff telephone lines		
Signature of responsible official	Date	

Instructions

Lines 1-3. Enter the number of volunteer tax assistors on line 1(a), the number of volunteer tax instructors on line 2 (a), the number o volunteer coordinators/administrators on line 3 (a). *DO NOT* count any volunteer twice, even if he/she serves in two or more capacities.

Enter the estimated amount of reimbursement for tax assistors, instructors and coordinators/administrators on the appropriate line in colum (b). *DO NOT* include expenses for any volunteer twice *(i.e.,* if an individual serves as a volunteer coordinator as well as a tax assistor all o his/her expenses should be estimated on line 3, *only).*

Lines 4-5. Self-explanatory.

Line 6. Supplies include pencils, pens, paper, postage, etc.

Lines 7-9. Self-explanatory.

Line 10. Enter the estimated cost for the development of publicity *(i.e.,* public service announcements, posters, brochures) and other publicity materials.

Line 11. Enter the estimated cost for report processing.

Line 12. Enter the estimated cost of installing temporary telephone lines at "telephone answering sites."

Line 13. Enter the estimated cost for all postage, including postage needed for the fulfillment of orders for program materials.

Lines 14-17. Self-explanatory.

Line 18. List the number of taxpayers you expect to assist during this year's TCE Program.

Line 19. State the number of assistance sites you expect to operate.

Line 20a-c. Estimate the number of telephone answering sites, the number of calls to be received, the number of telephone lines availabl (those already in existence and those to be installed), and the number of volunteers to staff these sites.

OMB Approval No. 0348-0043

APPLICATION FOR FEDERAL ASSISTANCE

2. DATE SUBMITTED	Applicant Identifier
3. DATE RECEIVED BY STATE	State Application Identifier
4. DATE RECEIVED BY FEDERAL AGENCY	Federal Identifier

1. TYPE OF SUBMISSION:

Application	*Preapplication*
☐ Construction	☐ Construction
☐ Non-Construction	☐ Non-Construction

5. APPLICANT INFORMATION

Legal Name	Organizational Unit
Address *(give city, county, state, and zip code)*	Name and telephone number of the person to be contacted on matters involving this application *(give area code)*

6. EMPLOYER IDENTIFICATION NUMBER (EIN):

☐☐ – ☐☐☐☐☐☐☐

7. TYPE OF APPLICANT: *(enter appropriate letter in box)* [N]

A State — H Independent School Dist
B County — I State Controlled Institution of Higher [illegible]ning
C Municipal — J Private University
D Township — K Indian Tribe
E Interstate — L Individual
F Intermunicipal — M Profit Organization
G Special District — N Other (Specify) _____

8. TYPE OF APPLICATION:

☒ New ☐ Continuation ☐ Revision

If Revision, enter appropriate letter(s) in box(es) ☐ ☐

A Increase Award B Decrease Award C Increase Duration
D Decrease Duration Other *(specify)*

9. NAME OF FEDERAL AGENCY

Internal Revenue Service

10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER 21.006

TITLE Tax Counseling for the Elderly Program

11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT

12. AREAS AFFECTED BY PROJECT *(cities, counties, states, etc.)*

13. PROPOSED PROJECT		14. CONGRESSIONAL DISTRICTS OF	
Start Date	Ending Date	a. Applicant	b. Project

15. ESTIMATED FUNDING:

a. Federal	$ .00
b. Applicant	$ .00
c. State	$ .00
d. Local	$ .00
e. Other	$ .00
f. Program Income	$ .00
g. TOTAL	$ .00

16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?

a. YES. THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON

DATE _____

b. NO ☐ PROGRAM IS NOT COVERED BY E.O. 12372

☐ OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW

17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?

☐ Yes If "Yes," attach an explanation ☐ No

18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT. THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.

a. Typed Name of Authorized Representative	b. Title	c. Telephone number
d. Signature of Authorized Representative		e. Date Signed

Previous Editions Not Usable

Standard Form 424 (REV. 4-88)
Prescribed by OMB Circular A-102

Authorized for Local Reproduction

INSTRUCTIONS FOR THE SF 424

This is a standard form used by applicants as a required facesheet for preapplications and applications submitted for Federal assistance. It will be used by Federal agencies to obtain applicant certification that States which have established a review and comment procedure in response to Executive Order 12372 and have selected the program to be included in their process, have been given an opportunity to review the applicant's submission.

Item: Entry:

1. Self-explanatory.

2. Date application submitted to Federal agency and control number.

3. Leave Blank.

4. Leave Blank.

5. Legal name of applicant, name of primary organizational unit which will undertake the assistance activity, complete address of the applicant, and name and telephone number of the person to contact on matters related to this application.

6. Enter Employer Identification Number (EIN) as assigned by the Internal Revenue Service.

7. In accordance with eligibility requirements applicable to the program, you must be a public or private nonprofit agency or organization. Accordingly, you should specify which type you are.

8. This is a "New" assistance award. No other entry required.

9. This is the name of the Federal agency from which assistance is being requested with this application.

10. This is the Catalog of Federal Domestic Assistance number and title of the program under which assistance is requested.

11. Enter a brief descriptive title of the project.

Item: Entry:

12. Enter major cities, areas and states where assistance will be provided.

13. Self-explanatory.

14. State the IRS District(s) where the proposed assistance will be conducted. If covering several IRS Districts, write "city wide," "state-wide," or "multi-state,", as appropriate.

15. This is the amount you are requesting. Place in Block 15a.

16. Not Applicable.

17. This question applies to the applicant organization, not the person who signs as the authorized representative. The information given should reflect the status of all federal debts (deliquent audit disallowances, loans, and taxes) and not limited to debts arising out of the TCE Program.

18. To be signed by the authorized representative of the applicant. A copy of the governing body's authorization for you to sign this application as official representative must be on file in the applicant's office. A copy of this authorization should be submitted with this application.

ASSURANCES AND CERTIFICATIONS

THE APPLICANT ASSURES AND CERTIFIES WITH RESPECT TO THIS COOPERATIVE AGREEMENT ENTERED INTO THAT:

A. Non-Profit Status

The applicant is a public or private non-profit organization.
Note: Federal, state, and local government agencies and organizations are not eligible to become program sponsors.

B. Segregated Facilities

The applicant will not maintain or provide any segregated facilities at any place where tax counseling services are provided, and will not permit tax counseling service to be provided at any location where segregated facilities are maintained.

C. Discrimination

No persons shall be excluded from participation in the applicant's operations, be denied the benefits of the program, or be otherwise subjected to discrimination by the applicant on the basis of race, color, age, sex, religion, handicap, or national origin. Any measures necessary to effectuate this certification will immediately be taken. This certification applies to all activities that receive Federal financial assistance. Note: the prohibition of age discrimination is not violated when participation in a program is described in age-related terms (e.g., restrictions in providing child care or other services for children, offering tax counseling exclusively for the elderly).

D. Disclosure

The applicant will take all reasonable steps necessary to ensure that information provided by taxpayers remains confidential, including instructing volunteers that such information is strictly confidential and must not be discussed with anyone and that the provisions relating to disclosure of tax information of Section 1905 of Title 18, United States Code, apply to volunteers as if they were employees of the United States.

The applicant also certifies that the information in this application is correct to the best of its knowledge and belief and that the filing of this application has been duly authorized.

_____
Legal Name of Applicant

_____
Applicant's Address

_____
Signature of Responsible Official of His/Her Designee

Final Program Report

This section is designed to solicit specific information concerning your program completed tax assistance program and the methods and procedures used to implement the program. Form 8654 (Final Program Report Form) must be completed after the expiration of your Cooperative Agreement period along with the narrative comments below. Narrative comments must be typed, double spaced and numbered to coincide with the paragraphs below.

Narrative

In the final program report you must state clearly and affirmatively, in detail, what actions you took in implementing the FY 1990 TCE Program.

1. Briefly describe the overall approach you took for implementing this program and the steps you took to ensure compliance with its rules and administrative guidelines.
2. Describe the methods and resources you used to recruit volunteer assistors, instructors, and coordinators/administrators.

3. Describe how training for volunteers was provided. Specify whether IRS provided the training, or whether your organization provided the training.

4. State the method and frequency of reimbursement to volunteers. For example, were volunteers reimbursed for the actual expenses they incurred or were stipends provided? Please explain in detail.

5. Specifically state how program and site publicity was provided.

6. Specifically state how volunteers provided quality service to elderly taxpayers. In detail, describe any on-site quality review procedures and periodic meetings you held to draw the attention of volunteers to problem areas.

7. What steps did you take to ensure taxpayer privacy and to maintain the confidentiality of tax returns?

8. Itemize and explain actual program costs for all administrative expenses. If these costs were more than 25% of the total award you should state so, and provide a detailed explanation.

9. State the exact number of taxpayers assisted by TCE volunteers, the number of TCE assistance sites, and the number of elderly taxpayers for whom other types of federal tax return assistance was provided (e.g. answering tax questions and W-4 assistance).

Use Form 6522 to report data on the number of taxpayers assisted and type of assistance provided. Sponsors who operated a nationwide tax assistance program must state the number of Tax Counseling for the Elderly volunteers who participated in each IRS district and the number of Federal income tax returns volunteers prepared in each district.

10. Identify the geographic distribution of assistance sites and telephone answering sites. If assistance was provided in more than one State, list the number of sites for each State. Include in this amount how many sites were operated one time only during the period January 1 - April 15, and how many sites were operated on a regular basis.

11. Describe what you did to assist the elderly who were shut-in, blind, disabled, and/or are members of minority groups.

12. Explain internal procedures you used to monitor and evaluate program activities to ensure that the program was administered in accordance with the cooperative agreement guidelines.

13. If applicable, describe the type of assistance given by telephone and your procedures used to monitor its quality.

14. State the cost of travel expenses (including meals and lodging) to Washington, D.C.

15. State any recommendations you have for improving program performance. Please explain.

16. Submit a copy of your TCE audit findings. Refer to Section 310(c)(22).

Form **8654**
(June 1989)

Department of the Treasury — Internal Revenue Service

Tax Counseling for the Elderly Program
Final Program Report *

1. Report Type ☐ Final ☐ Monthly ☐ Quarterly

2. Fiscal Year 19

3. Recipient Organization Name

Street Address | City | State | Zip Code

4. Report Period *(Month, day, year)*
From: / /
To: / /

Account/Identifying Number		Numbers (a)	Cost (b)
Reimbursement Expenses	5. To Volunteer tax assistors		
	6. To Volunteer instructors		
	7. To Volunteer coordinators/administrators		
	8. TOTAL (ADD lines 5–7)		8.
Administrative Expenses	9. Salaries/benefits		9.
	10. Supplies		
	11. Rent/utilities/custodial services		
	12. Auditing		
	13. Travel		
	14. Development of program publicity		
	15. Report processing		
	16. Telephone installation		
	17. Postage		17.
	18. Total administrative expenses (ADD lines 9 through 17, column (b)). This figure should not be more than 25% of line 19.		18.
	19. Program cost (ADD lines 8 and 18 column (b)).		19.
	20. Cost of Washington Orientation		20.
	21. Total program cost (ADD lines 19 and 20, column (b)).		21.
	22. Total amount of federal advance		22.
	23. Unexpended balance of federal advance (Subtract line 21 from 22).		23.
	24. Refund to IRS (Complete on final report *ONLY*) (Take amount from line 23)		24.
Other Information	25. Number of taxpayers assisted		
	26. Number of assistance sites		
	27. Number of telephone answering sites		
	a. Telephone calls	b. Telephone lines	
	c. Volunteers to staff telephone lines		

Signature of responsible official | Date | Agency Use

*Completed copy of this form must be submitted with each quarterly report on Form 272.

Instructions

Line 1-4. Self-explanatory.

Lines 5-7. Enter the number of volunteer tax assistors on line 5(a), the number of volunteer tax instructors on line 6(a), the number of volunteer coordinators/administrators on line 7(a). *DO NOT* count any volunteer twice, even if he/she served in two or more capacities.

Enter the final amount of reimbursement for tax assistors, instructors and coordinators/administrators on the appropriate line in column (b). *DO NOT* include expenses for any volunteer twice *(i.e.,* if an individual served as a volunteer coordinator as well as a tax assistor all of his/her expenses should be entered on line 7, *only).*

Lines 8-9. Self-explanatory.

Line 10. Supplies include pencils, pens, paper, postage, etc.

Lines 11-13. Self-explanatory.

Line 14. Enter the final cost for the development of publicity *(i.e.,* public service announcements, posters, brochures) and other publicity materials.

Line 15. Enter the final cost for report processing.

Line 16. Enter the final cost of installing temporary telephone lines at "telephone answering sites."

Line 17. Enter the final cost for all postage, including postage used for the fulfillment of orders for program materials.

Lines 18-24. Self-explanatory.

Line 25. List the number of taxpayers you assisted during this year's TCE Program.

Line 26. State the number of assistance sites you operated.

Lines 27 a-c. List the number of telephone answering sites, the number of calls received, the number of lines that were available (the number already in existence and the number installed), and thenumber of volunteers who staffed these sites.

Appendix G

Applicant's Name: _____

CERTIFICATION REGARDING
DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 30 CFR Part 601, Section 19.510, Responsibilities of GSA Agency and Participants.

1. The prospective lower tier participant certifies, by submission of this proposal that neither it nor its principals is presently debarred, suspended, proposed for debarment, ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

2. Where the prospective primary tier participant is unable to certify to any of the above, such prospective participant may attach an explanation to this proposal.

(Before signing certification, read the instructions which are an integral part of the certification.)

Print/Type:

_____
NAME OF RESPONSIBLE OFFICIAL

_____
TITLE

_____
(Signature) *(Date)*

INSTRUCTIONS FOR CERTIFICATION REGARDING DEBARMENT, SUSPENSION, INELIGIBILITY AND VOLUNTARY EXCLUSION LOWER TIER COVERED TRANSACTIONS

1. By signing and submitting this proposal, the prospective lower tier participant is providing the certification set forth on the opposite page.

2. The certification in this clause is a material representative of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.

3. The prospective lower tier participant shall provide immediate written notice to the person to which this proposal is submitted if at any time the prospective lower tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

4. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principle," "proposal," and "voluntary excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.

5. The prospective lower tier participant agrees be submitted this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.

6. The prospective lower tier participant further agrees by submitting this proposal that it will include this clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transaction," without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Applicant's Name: _____

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, 30 CFR Part 601, Section 19.510, Responsibilities of GSA Agency and Participants.

1. The prospective primary participant certifies to the best of its knowledge and belief, that it and its priciples;

(a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency,

(b) have not within a three-year period preceding this proposal been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property,

(c) are not presently indicted for or otherwise criminally or civilly charged by a govermental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (b) of this certification, and

(d) have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

2. Where the prospective primary participant is unable to certify to any of the above, such prospective participant may attach an explanation to this proposal.

(Before signing certification, read the instructions which are an integral part of the certification.)

Print/Type:

_____

NAME OF RESPONSIBLE OFFICIAL

_____

TITLE

_____

(Signature) *(Date)*

INSTRUCTIONS FOR CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS PRIMARY COVERED TRANSACTIONS

1. By signing and submitting this proposal, the prospective primary participant is providing the certification set forth on the opposite page.

2. The inability of a person to provide the certification required will not necessarily result in denial of participation in this covered transaction. The prospective participant may submit an explanation of why it cannot provide the certification provided. The certification or explanation will be considered in connection with the department or agency's determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation may disqualify such person from participation in this transaction.

3. The certification in this clause is a material representation of fact upon which reliance was placed when the department or agency determined to enter into this transaction. If it is later determined that the propsective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

4. The prospective primary participant shall provide immediate written notice to the department or agency to whom this proposal is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.

5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principle," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549. You may contact the department or agency to which this proposal is being submitted for assistance in obtaining a copy of those regulations.

6. The prospective primary participant agrees by submitting this proposal that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency entering into this transaction.

7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Transaction," provided by the department or agency entering into this covered transaction, without modification in all lower tier covered transactions.

8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List.

9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal Government, the department or agency may terminate this transaction for cause or default.

Applicant's Name: _____

CERTIFICATION REGARDING GOVERNMENT-WIDE REQUIREMENTS FOR DRUG-FREE WORKPLACE (GRANTS)

Alternate I

This certification is required by the regulation implementing the Drug-Free Workplace Act of 1988, 31 CFR Part 19, Section 19.630, Grantee's Responsibilities. The regulation was published as Part II of the January 31, 1989, Federal Register (pages 4946-4971).

1. The applicant certifies that it will provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing a drug-free awareness program to inform employees about -
(1) the dangers of drug abuse in the workplace;
(2) the policy of maintaining a drug-free workplace;
(3) any available drug counseling, rehabilitation, and employee assistance programs; and
(4) the penalties that may be imposed upon employees for drug abuse violations occuring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will -
(1) abide by the terms of the statement; and
(2) notify the employer of any criminal drug statute conviction for a violation occuring in the workplace no later than five days after such conviction;

(e) Notifying the agency within ten days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such convictions;

(f) Taking one of the following actions, within 30 days of receiving notice under subparagraph (d)(2), with respect to any employee who is so convicted -
(1) taking appropriate personnel action against such an employee, up to and involving termination; or
(2) requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state, or local health, law enforcement, or other appropriate agency;

(g) Making good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

2. The applicant shall insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

_____
Place of Performance

_____
Street Address

_____
City County

_____
State Zip code

(Before signing certification, read attached instructions which are an integral part of this certification.)

Print/Type:

NAME OF RESPONSIBLE OFFICIAL _____

TITLE _____

(Signature) _____ *(Date)* _____

INSTRUCTIONS FOR CERTIFICATION OF DRUG-FREE WORKPLACE

Alternates I and II

Note: Both the statute and common rule on drug-free workplace apply only to employees of grantee directly engaged in the performance of work pursuant to the provisions of the grant.

1. By signing and/or submitting this application or grant agreement, the applicant is providing the certification set forth on the opposite page.

2. The certification set out is a material representation of fact upon which reliance was placed when the agency determined to award the grant. If it is later determined that the applicant knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.

3. For applicants other than individuals, Alternate I applies.

4. For applicants who are individuals, Alternate II applies.

Appendix J

Applicant's Name: _____

CERTIFICATION REGARDING GOVERNMENT-WIDE REQUIREMENTS FOR DRUG-FREE WORKPLACE (GRANTS)

Alternate II

This certification is required by the regulation implementing the Drug-Free Workplace Act of 1988, 31 CFR Part 19, Section 19.630, Grantee's Responsibilities. The regulation was published as Part II of the January 31, 1989, Federal Register (pages 4946-4971).

The applicant certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacturer, distribution, dispensing, possession or use of a controlled substance in conducting any activity with the grant.

(Before signing certification, read the instructions which are an integral part of this certification.)

Print/Type:

_____

NAME OF RESPONSIBLE OFFICIAL

_____

TITLE

_____

(Signature) *(Date)*

INSTRUCTIONS FOR CERTIFICATION OF DRUG-FREE WORKPLACE

Alternates I and II

Note: Both the statute and common rule on drug-free workplace apply only to employees of grantee directly engaged in the performance of work pursuant to the provisions of the grant.

1. By signing and/or submitting this application or grant agreement, the applicant is providing the certification set forth on the opposite page.

2. The certification set out is a material representation of fact upon which reliance was placed when the agency determined to award the grant. If it is later determined that the applicant knowingly rendered a false certification, or otherwise violates the requirements of the Drug-Free Workplace Act, the agency, in addition to any other remedies available to the Federal Government, may take action authorized under the Drug-Free Workplace Act.

3. For applicants other than individuals, Alternate I applies.

4. For applicants who are individuals, Alternate II applies.

FEDERAL CASH TRANSACTIONS REPORT

(See instructions on the back. If report is for more than one grant or assistance agreement, attach completed Standard Form 272-A.)

Approved by Office of Management and Budget No. 80-R0182

1. Federal sponsoring agency and organizational element to which this report is submitted

2. RECIPIENT ORGANIZATION

Name

Number and Street

City, State and ZIP Code

4. Federal grant or other identification number

5. Recipient's account number or identifying number

6. Letter of credit number

7. Last payment voucher number

Give total number for this period

8. Payment Vouchers credited to your account

9. Treasury checks received (whether or not deposited)

10. PERIOD COVERED BY THIS REPORT

FROM (month, day, year)

TO (month, day, year)

3. FEDERAL EMPLOYER IDENTIFICATION NO. ▶

11. STATUS OF FEDERAL CASH *(See specific instructions on the back)*	a. Cash on hand beginning of reporting period	$
	b. Letter of credit withdrawals	
	c. Treasury check payments	
	d. Total receipts (*Sum of lines b and c*)	
	e. Total cash available (*Sum of lines a and d*)	
	f. Gross disbursements	
	g. Federal share of program income	
	h. Net disbursements (*Line f minus line g*)	
	i. Adjustments of prior periods	
	j. Cash on hand end of period	$

12. THE AMOUNT SHOWN ON LINE 11J. ABOVE, REPRESENTS CASH REQUIREMENTS FOR THE ENSUING *Days*	13. OTHER INFORMATION	
	a. Interest income	$
	b. Advances to subgrantees or subcontractors	$

14. REMARKS (*Attach additional sheets of plain paper, if more space is required*)

CERTIFICATION

15. I certify to the best of my knowledge and belief that this report is true in all respects and that all disbursements have been made for the purpose and conditions of the grant or agreement

AUTHORIZED CERTIFYING OFFICIAL

SIGNATURE

DATE REPORT SUBMITTED

TYPED OR PRINTED NAME AND TITLE

TELEPHONE (*Area Code*) (*Number*) (*Extension*)

THIS SPACE FOR AGENCY USE

INSTRUCTIONS

Please type or print legibly. Items 1, 2, 8, 9, 10, 11d, 11e, 11h, and 15 are self explanatory, specific instructions for other items are as follows:

Item	*Entry*
3	Enter employer identification number assigned by the U.S. Internal Revenue Service or the FICE (institution) code. If this report covers more than one grant or other agreement, leave items 4 and 5 blank and provide the information on Standard Form 272–A, Report of Federal Cash Transactions—Continued; otherwise;
4	Enter Federal grant number, agreement number, or other identifying numbers if requested by sponsoring agency.
5	This space reserved for an account number or other identifying number that may be assigned by the recipient.
6	Enter the letter of credit number that applies to this report. If all advances were made by Treasury check, enter "NA" for not applicable and leave items 7 and 8 blank.
7	Enter the voucher number of the last letter-of-credit payment voucher (Form TUS 5401) that was credited to your account.
11a	Enter the total amount of Federal cash on hand at the beginning of the reporting period including all of the Federal funds on deposit, imprest funds, and undeposited Treasury checks.
11b	Enter total amount of Federal funds received through payment vouchers (Form TUS 5401) that were credited to your account during the reporting period.
11c	Enter the total amount of all Federal funds received during the reporting period through Treasury checks, whether or not deposited.
11f	Enter the total Federal cash disbursements, made during the reporting period, including cash received as program income. Disbursements as used here also include the amount of advances and payments less refunds to subgrantees or contractors, the gross amount of direct salaries and wages, including the employee's share of benefits if treated as a direct cost, interdepartmental charges for supplies and services, and the amount to which the recipient is entitled for indirect costs.
11g	Enter the Federal share of program income that was required to be used on the project or program by the terms of the grant or agreement.
11i	Enter the amount of all adjustments pertaining to prior periods affecting the ending balance that have not been included in any lines above. Identify each grant or agreement for which adjustment was made, and enter an explanation for each adjustment under "Remarks." Use plain sheets of paper if additional space is required.
11j	Enter the total amount of Federal cash on hand at the end of the reporting period. This amount should include all funds on deposit, imprest funds, and undeposited funds (line e, less line h, plus or minus line i).
12	Enter the estimated number of days until the cash on hand, shown on line 11j, will be expended. If more than three days cash requirements are on hand, provide an explanation under "Remarks" as to why the drawdown was made prematurely, or other reasons for the excess cash. The requirement for the explanation does not apply to prescheduled or automatic advances.
13a	Enter the amount of interest earned on advances of Federal funds but not remitted to the Federal agency. If this includes any amount earned and not remitted to the Federal sponsoring agency for over 60 days, explain under "Remarks." Do not report interest earned on advances to States.
13b	Enter amount of advance to secondary recipients included in item 11h.
14	In addition to providing explanations as required above, give additional explanation deemed necessary by the recipient and for information required by the Federal sponsoring agency in compliance with governing legislation. Use plain sheets of paper if additional space is required.

GPO : 1976 O - 211-379